



HIGHER EDUCATION
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CTE COST COMPARISON

UCAT AND USHE

ISSUE BRIEF

SUMMARY

A request was made to show the costs of career and technical education provided at UCAT campuses compared with colleges in the Utah System of Higher Education. The Legislative Auditor General has conducted two audits, looking at this issue; the first in 1995 and the latest in 2009.

The 1995 audit, “**A Performance Audit of the Applied Technology Education Program**” compared the five pre-UCAT ATCs (Bridgerland, Davis, Ogden/Weber, Sevier Valley, and Uintah Basin) to the six USHE institutions with applied technology education offerings (College of Eastern Utah, Dixie College, Salt Lake Community College, Snow College, Southern Utah University, and Utah Valley State College). The audit found that both direct instructional costs and overhead costs were greater at the USHE institutions than at the ATCs, as is shown in the following table.

Total Average Program Costs
1993 Cost per Instruction Hour

<u>Institution</u>	<u>Direct Cost</u>	<u>Overhead Cost</u>	<u>Full Cost</u>
BATC	\$50.42	\$31.11	\$81.53
DATC	49.48	48.52	98.00
OWATC	53.89	51.05	104.94
SVATC	42.54	29.65	72.19
UBATC	43.55	51.98	95.53
ATC Average	48.76	42.37	91.13
CEU	80.16	90.26	156.31
Dixie	76.23	82.89	159.12
SLCC	74.34	55.02	129.36
Snow	75.70	105.41	181.11
SUU	108.41	118.91	227.32
UVSC	96.83	84.85	181.68
College Average	82.33	72.27	154.60

The November 2009 audit, “**A Performance Audit of Career and Technical Education Costs**” also found the cost of instruction is lower at ATCs than at USHE institutions because both direct costs and overhead costs are lower at ATCs than at USHE institutions.

Direct instructional costs of six different courses (where applicable) were compared between ATCs and Snow College, the College of Eastern Utah, and Salt Lake Community College. (This was prior to the USU-CEU merger.) Generally, costs per hour of instruction were less at ATCs, although not in every single case at each campus. The audit found that faculty compensation is the biggest cost factor in looking at instructional costs. Compensation at ATCs is lower than at USHE campuses. Additionally, teaching loads

were higher at ATCs than at USHE campuses. These two were the main reasons why instructional costs are lower at ATCs. Overhead costs at ATCs are also lower, since they do not provide as many services. The cost differences are lessened because student tuition pays a larger portion of total costs at USHE institutions than at ATCs.

**Total Costs per Student Clock Hour
2008 Direct Costs plus Overhead Allocation**

<u>Institution</u>	<u>Accounting</u>	<u>Automotive Technician</u>	<u>Building Construction</u>	<u>Drafting</u>	<u>Information Technology</u>	<u>Welding</u>
BATC		\$14.20	\$13.94	\$7.15	\$11.51	\$11.27
DATC	9.83	9.88		11.67	8.77	10.63
DXATC			11.27	9.18		8.07
MATC		10.80	19.01		10.02	7.64
OWATC	13.02		14.86	10.61	10.39	15.15
SLTATC		26.20			9.12	13.58
SWATC		11.64	11.31	9.88	9.30	8.80
UBATC	14.38	11.13		15.42	17.26	9.41
All ATCs	12.61	12.17	13.81	9.65	10.08	10.53
CEU	62.81	22.25		46.56	42.50	40.22
SLCC	17.42	24.10	19.72	21.02	12.63	21.52
Snow	32.48	27.87	26.99	48.54	27.70	43.13
All Colleges	20.97	24.97	22.26	27.37	15.56	29.45

The USHE response listed accreditation standard, faculty standards, and the limited number of students in rural areas as some of the reasons for the differences.

CONCLUSION

When looking at the cost of providing career and technical education, costs differ between UCAT and USHE. UCAT campuses generally can provide this education at a lower cost than USHE colleges can. This is due primarily to differences in compensation and teaching loads.

In the past, these audits have provided fuel to the point out differences between the two entities. While differences have existed and continue to exist, it is important to look back at the progress that has been made between UCAT and USHE. Since the creation of UCAT, and more significantly, since the governance of UCAT has moved to its own Board, the cooperation between the two has increased significantly. UCAT campuses have partnered with USHE institutions to provide pathways for students to receive USHE credit for UCAT hours. Nursing partnerships are common between the two entities, where training can be received at both as a student progresses. Partnerships and pathways exist in other courses as well. Both entities see that there is no one size fits all, but that a continuum of educational opportunities will benefit each student.